

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 2099 – SB 1969

March 2, 2011

SUMMARY OF BILL: Requires the Commissioner of Revenue to provide the following information, prior to April 1, 2011, to the natural disasters study committee: the administrative efficiencies developed by the Department of Revenue (DOR) to administer refund claims in a timely manner; barriers to efficient administration of the refund program encountered by DOR; suggestions for improving any refund programs instituted by the General Assembly in the future; and the total number of refund claims filed for sales taxes paid on purchases resulting from the 2010 flood, and of that number, the total number of refund claims denied and frequently occurring reasons for such denial, and the total amount of revenue refunded.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Any increase in state expenditures to prepare and deliver the specified information to the study committee can be accommodated within existing resources without an increased appropriation or a reduced reversion.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

/rnc

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